

2013 Wayne County Property Tax Report with Comparison to 2012

Legislative Services Agency

September 2013



This report describes property tax changes in Wayne County between 2012 and 2013.

Property tax changes in 2013 were affected most by local factors, such as changes in assessed values, deductions, levies, credits, and tax rates. However, three statewide trends affected a large number of counties.

- First, pay-2013 was a statewide reassessment year. In past reassessments there were double-digit percentage increases in assessed values, but this time assessments were almost unchanged statewide. The difference was trending, which has been adjusting assessments annually since 2007. Few counties experienced large assessment increases in 2013. Many experienced assessment decreases.
- Second, farmland assessments continued to rise, with the base rate of an acre increasing 8.7% from \$1,500 to \$1,630. High commodity prices and low interest rates were the reason. Rising farmland assessments were especially important in rural counties, where farmland is a larger part of total assessed value.
- Third, many local income tax credit rates increased substantially. This was due to a corrected distribution of local income tax revenues to local governments. Extra income tax revenue was applied to tax credits in 2013. This may mean that credit rates will fall (and tax bills will rise) in 2014.

Still, local factors were most influential in individual counties in 2013. Here is what affected taxes in Wayne County.

	Average Change in Tax Bill, All Property	Total Levy, All Units	Certified Net Assessed Value	Tax Cap Credits % of Levy
2013	1.0%	\$61,514,674	\$2,321,935,227	9.5%
Change		-0.1%	1.8%	
2012	-1.7%	\$61,591,025	\$2,281,434,058	10.3%

Comparable Homestead Property Tax Changes in Wayne County

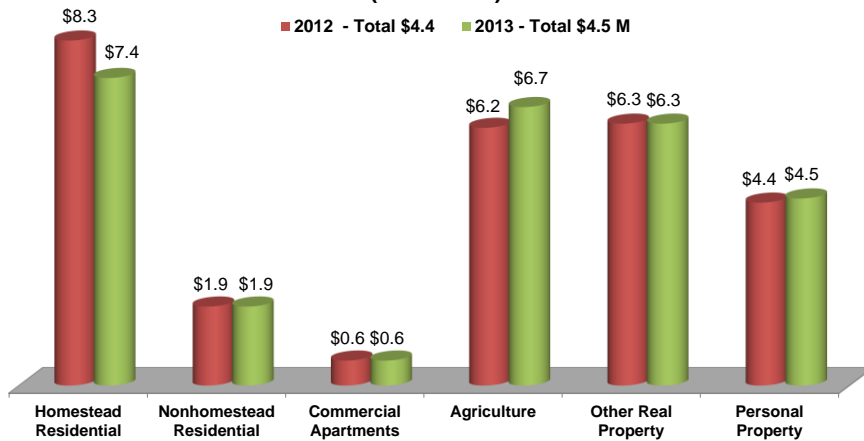
The total tax bill for all taxpayers in Wayne County increased by 1.0% in 2013. The main reason was the decline in tax cap credits as a share of the levy from 10.3% to 9.5%, coupled with a total property tax levy that was almost unchanged. Certified net assessed value rose 1.8% in this reassessment year.

Wayne County homeowners experienced a 3.5% decrease in property tax bills in 2013. This was due to a decline in homestead net assessed value and a decrease in property tax rates. Statewide, the average homeowner's tax bill was almost unchanged.

	2012 to 2013	
	Number of Homesteads	% Share of Total
Summary Change in Tax Bill		
Higher Tax Bill	6,755	38.8%
No Change	942	5.4%
Lower Tax Bill	9,727	55.8%
Average Change in Tax Bill	-3.5%	
Detailed Change in Tax Bill		
20% or More	1,009	5.8%
10% to 19%	1,517	8.7%
1% to 9%	4,229	24.3%
-1% to 1%	942	5.4%
-1% to -9%	5,871	33.7%
-10% to -19%	2,356	13.5%
-20% or More	1,500	8.6%
Total	17,424	100.0%

Note: Percentages may not total due to rounding.

Comparison of Net Property Tax by Property Type (In Millions)



In Wayne County most net property taxes were paid by business (other real and personal) and homestead property owners in 2013. Total net property taxes increased 1.0%, less than the average 2.1% increase statewide. Nonhomestead residential property saw the biggest increase, while homestead net taxes decreased by the largest percentage.

Property tax rates increased in 21 of 35 Wayne County tax districts in 2013, yet the average tax rate declined. Rate decreases occurred in some of the larger tax districts. The average tax rate fell by 1.9% because of a small levy decrease and a small increase in net assessed value. Statewide, the average tax rate increased by 4.2%.

The total levies of all government units in Wayne County decreased by 0.1%, compared to a 3.7% statewide levy increase. Detailed levy changes for local governments in Wayne County are included in a later table.

Property Type	Gross AV Pay 2012	Gross AV Pay 2013	Gross AV Change	Net AV Pay 2012	Net AV Pay 2013	Net AV Change
Homesteads	\$1,815,372,200	\$1,737,437,700	-4.3%	\$644,186,696	\$607,720,743	-5.7%
Other Residential	393,801,900	454,986,000	15.5%	389,956,429	449,092,886	15.2%
Ag Business/Land	328,661,900	359,686,100	9.4%	325,859,279	356,963,597	9.5%
Business Real/Personal	1,520,311,185	1,432,824,310	-5.8%	1,027,856,578	1,021,936,339	-0.6%
Total	\$4,058,147,185	\$3,984,934,110	-1.8%	\$2,387,858,982	\$2,435,713,565	2.0%

Net AV equals gross AV less deductions and exemptions. Certified net AV is set with the budget, certified by the county auditor and used to calculate tax rates. It may be adjusted by the auditor to account for appeals. Net AV in the above table is summed from tax bills. It includes TIF allocations while Certified net AV does not. Gross AV also is summed from tax bills. Circuit breaker tax caps are calculated on gross AV.

Wayne County's total billed net assessed value increased by 2.0% in 2013. Increases in other residential and agricultural assessments more than offset decreases in homestead assessments. Net assessed value for all of Indiana was nearly unchanged, rising by only 0.1%.

Tax Cap Category	2012	2013	Difference	% Change
1%	\$1,763,770	\$1,452,547	-\$311,222	-17.6%
2%	3,879,695	4,217,697	338,002	8.7%
3%	969,192	437,590	-531,602	-54.9%
Elderly	18,490	25,693	7,203	39.0%
Total	\$6,631,147	\$6,133,527	-\$497,620	-7.5%
% of Levy	10.3%	9.5%		

Total tax cap credits in Wayne County were \$6.1 million, which was 9.5% of the levy. This was less than the state average of 10.9%, but more than the median or typical county percentage of 4.2%. Tax rates were the main determinant of tax cap credits. Wayne County's average tax rate was above the statewide average

rate. Tax cap credits as a percentage of the levy were below the statewide average because the county had few credits in the 3% category. Most of the tax cap credits in Wayne County were in the 2% nonhomestead residential/farmland category. A later table shows tax cap credits by category for each local government unit.

Tax cap credits in Wayne County decreased \$497,620 between 2012 and 2013. Credits as a share of the total levy fell from 10.3% to 9.5%.

Wayne County Levy Comparison by Taxing Unit

Taxing Unit						% Change			
	2009	2010	2011	2012	2013	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013
County Total	58,480,756	61,283,040	60,285,065	61,591,025	61,514,674	4.8%	-1.6%	2.2%	-0.1%
Wayne County	15,877,344	15,869,920	16,393,575	16,973,869	17,210,184	0.0%	3.3%	3.5%	1.4%
Abington Township	50,691	52,517	37,879	38,415	48,055	3.6%	-27.9%	1.4%	25.1%
Boston Township	81,528	74,719	62,673	64,027	63,821	-8.4%	-16.1%	2.2%	-0.3%
Center Township	86,774	90,431	92,473	127,175	128,162	4.2%	2.3%	37.5%	0.8%
Clay Township	51,117	53,132	54,796	56,363	57,359	3.9%	3.1%	2.9%	1.8%
Dalton Township	8,229	10,343	10,571	10,551	10,515	25.7%	2.2%	-0.2%	-0.3%
Franklin Township	39,554	40,688	38,636	39,142	38,982	2.9%	-5.0%	1.3%	-0.4%
Greene Township	62,920	64,327	65,454	67,361	64,223	2.2%	1.8%	2.9%	-4.7%
Harrison Township	20,980	21,753	22,492	23,223	22,652	3.7%	3.4%	3.3%	-2.5%
Jackson Township	103,463	111,482	113,730	117,405	116,552	7.8%	2.0%	3.2%	-0.7%
Jefferson Township	82,214	84,638	84,473	69,716	90,373	2.9%	-0.2%	-17.5%	29.6%
New Garden Township	59,691	61,306	26,514	28,070	28,724	2.7%	-56.8%	5.9%	2.3%
Perry Township	46,113	47,662	48,781	50,317	51,256	3.4%	2.3%	3.1%	1.9%
Washington Township	29,276	30,296	30,563	31,190	31,941	3.5%	0.9%	2.1%	2.4%
Wayne Township	993,777	1,030,746	1,056,271	1,084,126	1,115,893	3.7%	2.5%	2.6%	2.9%
Webster Township	70,086	72,068	59,272	59,473	78,658	2.8%	-17.8%	0.3%	32.3%
Richmond Civil City	13,779,842	14,435,116	13,919,308	15,798,665	15,610,972	4.8%	-3.6%	13.5%	-1.2%
Boston Civil Town	2,100	2,182	2,238	2,320	2,355	3.9%	2.6%	3.7%	1.5%
Cambridge City Civil Town	558,507	585,890	599,230	581,366	632,257	4.9%	2.3%	-3.0%	8.8%
Centerville Civil Town	504,848	496,234	511,480	547,433	566,919	-1.7%	3.1%	7.0%	3.6%
Dublin Civil Town	46,855	49,829	50,701	52,668	53,511	6.3%	1.7%	3.9%	1.6%
East Germantown Civil Town	10,955	11,328	11,705	12,083	11,983	3.4%	3.3%	3.2%	-0.8%
Economy Civil Town	19,162	20,036	20,585	21,286	21,607	4.6%	2.7%	3.4%	1.5%
Fountain City Civil Town	114,503	119,878	181,404	142,123	171,164	4.7%	51.3%	-21.7%	20.4%
Greens Fork Civil Town	62,130	62,129	65,240	67,424	68,449	0.0%	5.0%	3.3%	1.5%
Hagerstown Civil Town	661,247	696,094	722,870	738,117	750,309	5.3%	3.8%	2.1%	1.7%
Milton Civil Town	58,862	61,488	63,055	63,094	66,154	4.5%	2.5%	0.1%	4.8%
Mount Auburn Civil Town	6,076	6,076	6,050	6,075	5,804	0.0%	-0.4%	0.4%	-4.5%
Spring Grove Civil Town	78,372	78,362	82,997	85,774	87,071	0.0%	5.9%	3.3%	1.5%
Whitewater Civil Town	0	0	0	0	0				
Nettle Creek School Corp	1,991,289	2,151,793	2,017,975	2,226,050	2,285,150	8.1%	-6.2%	10.3%	2.7%
Western Wayne School Corp	1,825,794	1,911,062	1,902,076	1,682,206	1,991,525	4.7%	-0.5%	-11.6%	18.4%
Centerville-Abington Comm School Corp	3,463,382	3,999,709	3,784,334	3,573,873	3,768,609	15.5%	-5.4%	-5.6%	5.4%
Northeastern Wayne School Corp	1,992,816	2,152,167	2,267,163	2,069,213	2,333,529	8.0%	5.3%	-8.7%	12.8%
Richmond Community School Corp	8,624,174	9,190,175	8,189,293	9,125,742	7,964,937	6.6%	-10.9%	11.4%	-12.7%
Cambridge City Public Library	127,950	132,531	308,787	309,115	338,789	3.6%	133.0%	0.1%	9.6%
Centerville Public Library	355,839	371,708	323,154	371,843	368,851	4.5%	-13.1%	15.1%	-0.8%
Dublin Public Library	16,899	17,613	18,253	18,869	19,163	4.2%	3.6%	3.4%	1.6%
Hagerstown Public Library	185,670	194,632	201,055	208,358	211,557	4.8%	3.3%	3.6%	1.5%
Richmond-Morrisson-Reeves Public Library	1,186,225	1,501,025	1,533,260	1,589,039	1,612,712	26.5%	2.1%	3.6%	1.5%
Wayne County Contractual Library	76,445	100,332	102,374	105,725	107,565	31.2%	2.0%	3.3%	1.7%
Richmond Sanitary	5,067,057	5,219,623	5,202,325	3,352,141	3,306,382	3.0%	-0.3%	-35.6%	-1.4%
W. U. R. Solid Waste Management District	0	0	0	0	0				
Richmond Redevelopment Commission	0	0	0	0	0				

Wayne County 2013 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	Credit Rates						Net Tax Rate, Homesteads
			LOIT PTRC	COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead	LOIT Residential	
89001	Abington Township	2.2988	--	--	--	--	--	--	2.2988
89002	Boston Township	1.4529	--	--	--	--	--	--	1.4529
89003	Boston Town	1.4500	--	--	--	--	--	--	1.4500
89004	Center Township	2.3850	--	--	--	--	--	--	2.3850
89005	Center Township - Sanitary	2.6310	--	--	--	--	--	--	2.6310
89006	Richmond City -Center Twp	3.8464	--	--	--	--	--	--	3.8464
89007	Centerville Town	3.3248	--	--	--	--	--	--	3.3248
89008	Clay Township	1.9391	--	--	--	--	--	--	1.9391
89009	Greens Fork Town	3.4223	--	--	--	--	--	--	3.4223
89010	Dalton Township	1.8256	--	--	--	--	--	--	1.8256
89011	Franklin Township	1.9796	--	--	--	--	--	--	1.9796
89012	Whitewater Town	1.9223	--	--	--	--	--	--	1.9223
89013	Greene Township	2.0368	--	--	--	--	--	--	2.0368
89014	Harrison Township	1.8674	--	--	--	--	--	--	1.8674
89015	Jackson Township	2.1024	--	--	--	--	--	--	2.1024
89016	Cambridge City Town	3.4882	--	--	--	--	--	--	3.4882
89017	Dublin Town	2.6040	--	--	--	--	--	--	2.6040
89018	East Germantown Town	2.3011	--	--	--	--	--	--	2.3011
89019	Mount Auburn Town	2.2853	--	--	--	--	--	--	2.2853
89020	Jefferson Township	2.0485	--	--	--	--	--	--	2.0485
89021	Hagerstown Town	3.5933	--	--	--	--	--	--	3.5933
89022	New Garden Township	2.0486	--	--	--	--	--	--	2.0486
89023	Fountain City Town	3.0957	--	--	--	--	--	--	3.0957
89024	Perry Township	1.9590	--	--	--	--	--	--	1.9590
89025	Economy Town	2.8710	--	--	--	--	--	--	2.8710
89026	Washington Township	2.0528	--	--	--	--	--	--	2.0528
89027	Milton Town	3.2449	--	--	--	--	--	--	3.2449
89028	Wayne Township	1.7918	--	--	--	--	--	--	1.7918
89029	Wayne Township - Sanitary	2.0378	--	--	--	--	--	--	2.0378
89030	Richmond City -Wayne Twp	2.9740	--	--	--	--	--	--	2.9740
89031	Spring Grove Town	2.2709	--	--	--	--	--	--	2.2709
89032	Webster Township	2.0992	--	--	--	--	--	--	2.0992
89033	Richmond Boston Twp Airport	2.8645	--	--	--	--	--	--	2.8645
89034	Richmond City-Webster Twp	3.4521	--	--	--	--	--	--	3.4521
89035	Centerville North	2.3257	--	--	--	--	--	--	2.3257

Notes: A *Taxing District* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

Wayne County 2013 Circuit Breaker Cap Credits

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly	Total		
<i>Non-TIF Total</i>	1,451,825	4,145,141	362,340	25,693	5,984,999	61,514,674	9.7%
<i>TIF Total</i>	722	72,556	75,250	0	148,528	3,055,894	4.9%
<i>County Total</i>	1,452,547	4,217,697	437,590	25,693	6,133,527	64,570,568	9.5%
Wayne County	364,535	1,033,858	75,275	7,458	1,481,126	17,210,184	8.6%
Abington Township	925	2,897	0	56	3,879	48,055	8.1%
Boston Township	0	0	0	46	46	63,821	0.1%
Center Township	3,945	8,234	527	67	12,774	128,162	10.0%
Clay Township	7	257	43	40	347	57,359	0.6%
Dalton Township	0	0	0	6	6	10,515	0.1%
Franklin Township	44	0	0	3	47	38,982	0.1%
Greene Township	22	646	0	37	706	64,223	1.1%
Harrison Township	0	0	0	1	1	22,652	0.0%
Jackson Township	1,165	6,969	2,227	44	10,405	116,552	8.9%
Jefferson Township	1,236	3,288	1,884	65	6,474	90,373	7.2%
New Garden Township	144	987	40	11	1,181	28,724	4.1%
Perry Township	0	173	0	34	207	51,256	0.4%
Washington Township	73	696	13	6	788	31,941	2.5%
Wayne Township	17,730	40,772	0	578	59,081	1,115,893	5.3%
Webster Township	133	1,693	0	108	1,935	78,658	2.5%
Richmond Civil City	451,640	1,243,999	25,625	4,548	1,725,812	15,610,972	11.1%
Boston Civil Town	0	0	0	0	0	2,355	0.0%
Cambridge City Civil Town	17,141	83,643	40,639	223	141,646	632,257	22.4%
Centerville Civil Town	30,995	90,478	13,924	485	135,882	566,919	24.0%
Dublin Civil Town	232	5,310	0	57	5,600	53,511	10.5%
East Germantown Civil Town	0	534	0	2	537	11,983	4.5%
Economy Civil Town	0	3,716	0	10	3,727	21,607	17.2%
Fountain City Civil Town	2,544	18,078	944	92	21,659	171,164	12.7%
Greens Fork Civil Town	413	14,631	2,450	11	17,505	68,449	25.6%
Hagerstown Civil Town	35,724	82,862	57,065	797	176,448	750,309	23.5%
Milton Civil Town	632	13,742	852	82	15,308	66,154	23.1%
Mount Auburn Civil Town	20	317	0	0	336	5,804	5.8%
Spring Grove Civil Town	442	2,044	0	24	2,510	87,071	2.9%
Whitewater Civil Town	0	0	0	0	0	0	
Nettle Creek School Corp	23,425	70,554	37,653	1,482	133,113	2,285,150	5.8%
Western Wayne School Corp	17,059	111,812	31,314	674	160,860	1,991,525	8.1%
Centerville-Abington Comm School Corp	119,924	296,610	47,904	2,439	466,876	3,768,609	12.4%
Northeastern Wayne School Corp	5,102	39,294	957	1,294	46,646	2,333,529	2.0%
Richmond Community School Corp	201,287	540,605	0	2,825	744,716	7,964,937	9.3%
Cambridge City Public Library	2,984	18,190	5,630	101	26,905	338,789	7.9%
Centerville Public Library	12,525	30,185	5,485	206	48,401	368,851	13.1%
Dublin Public Library	83	1,902	0	20	2,005	19,163	10.5%
Hagerstown Public Library	4,413	11,013	6,881	168	22,475	211,557	10.6%
Richmond-Morrisson-Reeves Public Library	42,246	113,463	0	552	156,261	1,612,712	9.7%
Wayne County Contractual Library	320	1,848	62	66	2,296	107,565	2.1%
Richmond Sanitary	92,714	249,840	4,945	973	348,471	3,306,382	10.5%
W. U. R. Solid Waste Management District	0	0	0	0	0	0	
Richmond Redevelopment Commission	0	0	0	0	0	0	
TIF - Johns Manville	0	0	0	0	0	303,990	0.0%
TIF - Richmond Center	0	0	75,250	0	75,250	444,881	16.9%
TIF - Richmond Center Exp	0	0	0	0	0	64,642	0.0%
TIF - Richmond Wayne	722	72,556	0	0	73,278	1,916,166	3.8%
TIF - Richmond Wayne Exp	0	0	0	0	0	0	
TIF - Dot Foods	0	0	0	0	0	229,266	0.0%
TIF - Taconic Farms	0	0	0	0	0	55,158	0.0%
TIF - RCF Kitchens	0	0	0	0	0	41,790	0.0%

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

Circuit Breaker Credit Types:

Homesteads are owner-occupied primary residences and include homestead land and buildings in the 1% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

Other Residential/Farmland includes small rental housing units, larger commercial apartments, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

All Other Real/Personal is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

Elderly includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.